

New Hampshire Department of Revenue Administration

Fiscal Note Quick Guide

18-2415

HB 1317-FN-A, *exempting occupancies over 30 days from the rooms and meals tax.*

House Ways & Means

The proposed bill exempts occupancies over 30 days from the meals and rooms (M&R) Tax under RSA 78-A. The proposed bill changes the term “Permanent” resident to “Long Term” resident, and defines Long Term resident as any occupant who has occupied any room in a hotel for at least 30 consecutive days. Currently, receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.

The proposed legislation would result in an unknown number of occupancies that are currently subject to the M&R Tax no longer being taxable. The DRA is unable to estimate the exact future fiscal impact of the proposed bill to either State or Local revenues because the Department does not collect data on the number of days each occupant has occupied any room.

The proposed legislation could be administered by the DRA without any additional costs that could not be absorbed in our operating budget.

This bill would take effect July 1, 2018.